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An Act To Clarify the Taxability of Promotional Credits in the State Gaming Laws

Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, tourism is a significant segment of the State's economy; and

Whereas, any promotion or encouragement that will bring tourists to the State is of benefit to that segment of the State's economy; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 8 MRSA §1001, sub-§36-A is enacted to read:

36-A. Promotional credit. "Promotional credit" means any noncashable electronic thing of value used solely to play a slot machine that is provided by a slot machine operator to customers and approved by the Gambling Control Board. Promotional credits played by slot machine customers have no value attributed to their use for purposes of calculating gross slot machine income, net slot machine income and payback percentage.

Sec. 2. 8 MRSA §1003, sub-§3, ¶J, as enacted by PL 2003, c. 687, Pt. A, §5 and affected by Pt. B, §11, is amended to read:

J. Gambling-related advertising and marketing programs, including the use of a promotional credit;
and

Sec. 3. 8 MRSA §1032-A is enacted to read:

§ 1032-A. Promotional credit calculation

Cash prizes, winnings or credits that are received as a result of redeeming promotional credits and are used to play a slot machine are considered gross slot machine income for the purposes of allocation under section 1036.

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

Effective June 3, 2009.